

Jason W. Callen (JC 2106)
KIRKLAND & ELLIS LLP
200 East Randolph Drive
Chicago, IL 60601
Telephone: (312) 861-2000
Facsimile: (312) 861-2200

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

TIMOTHY D. LAURENT,

Plaintiff,

- against -

PRICEWATERHOUSECOOPERS LLP, *et al.*,

Defendants.

Case No.: 06 CV 2280 (MBM)

ECF Case

**DECLARATION OF JASON W.
CALLENN IN SUPPORT OF
MEMORANDUM IN SUPPORT OF
DEFENDANTS' MOTION FOR
RECONSIDERATION OF
THE COURT'S ORDER DENYING
THEIR MOTION TO DISMISS COUNT
ONE OF PLAINTIFFS' AMENDED
COMPLAINT OR, ALTERNATIVELY,
FOR CERTIFICATION OF SUCH
DECISION PURSUANT TO
28 U.S.C. § 1292(b)**

I, JASON W. CALLEN, hereby declare under penalty of perjury, as follows:

1. I am a practicing attorney duly admitted to the Bar of the State of Illinois and admitted to appear pro hac vice before this Court for purposes of this action. I am an associate at the firm of Kirkland & Ellis LLP, attorneys for the defendants, PricewaterhouseCoopers LLP *et al.* I submit this declaration in support of Defendants' Motion For Reconsideration of the Court's Order Denying Their Motion to Dismiss Count One of Plaintiffs' Amended Complaint or, Alternatively, For Certification of Such Decision Pursuant to 28 U.S.C. § 1292(B).

2. Attached hereto as Exhibit A is a true and correct copy of Retirement Benefit Accumulation Plan ("RBAP") summary plan description ("SPD") for 1999.

3. Attached hereto as Exhibit B is a true and correct copy of the RBAP's SPD for 2001.

4. Attached hereto as Exhibit C is an excerpt from U.S. Department of Labor, National Compensation Survey: Employee Benefits in Private Industry in the United States, 2000 (Table 69).

5. Attached hereto as Exhibit D are true and correct copies of the unpublished cases cited in defendants' memorandum.

Dated: September 20, 2006

BY /S/ Jason W. Callen

Jason W. Callen